

PROPERTY RECORD REPORT

STATE OF LOUISIANA

MARGARET DUMAS HEALTH CLINIC

Baton Rouge, Louisiana

As of June 30, 2004

United States

Atlanta	Milwaukee
Boston	New Orleans
Charlotte	New York
Chicago	Oak Brook
Cincinnati	Philadelphia
Dallas	Pittsburgh
Denver	Princeton
Detroit	San Francisco
Houston	Schaumburg
Irvine	Stamford
Los Angeles	Washington D.C.

**American Appraisal Associates®**

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International

Austria	Italy
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Greece	United Kingdom
Hungary	

State of Louisiana

October 14, 2004

Baton Rouge, Louisiana

We have reviewed the property accounts and records of the property changes for the fiscal year ended June 30, 2004, and submit this report explaining the scope of this investigation and our findings.

The property accounts included in this investigation are as follows:

Account**Number****Account Name**

455

FIXED EQUIPMENT

BUILDING SERVICES

457

MAJOR MOVEABLE EQUIPMENT

Minor equipment as defined by the U.S. Department of Health, Education and Welfare Bulletin HIM-15 for hospitals is excluded.

SCOPE OF INVESTIGATION

This investigation comprised:

- (1) An analysis of the accounts and records to ascertain the property additions and deductions.
- (2) The determination of the proper useful life estimates.

- (3) The recording of the property changes in the detail electronic data processing record.
- (4) The computation for the fiscal year ended June 30, 2004 of:
 - (a) Depreciation provision
 - (b) Balances at end of year

CAPITAL CHANGES

The total additions and deductions made to the property during the year are set forth in summary form on the Cost Rollforward Analysis Report attached hereto. The totals shown on this schedule are as follows:

Additions	-0-
Deductions	-0-

PROPERTY ADDITIONS

There were no additions reported for fiscal year ended June 30, 2004.

PROPERTY DEDUCTIONS

There were no property deductions reported for fiscal year ended June 30, 2004.

PROPERTY TRANSFERS

Certain transfers made between departments and buildings have been reflected in the property records.

DEPRECIATION POLICY

Depreciation has been computed by the straight line method. A half year's depreciation has been taken on additions in the year of acquisition and a half year's depreciation provided for in the year of expiration. A half year's depreciation has been provided for in the year of retirement on deductions.

CONCLUSION

The depreciation provisions for the fiscal year ended June 30, 2004 have been computed and entered on the property record account controls and the balances have been brought forward. The Cost and Depreciation Rollforward Analysis Reports show the balances of cost and depreciation reserve as of the beginning and the end of the year, together with additions, deductions and depreciation provisions for the year and the advance year 2005 depreciation provisions.

The electronic data processing record has been updated for all property changes. A tabulated listing, showing the June 30, 2004 balances, depreciation for the year and the advance fiscal year 2005 depreciation provisions is being forwarded as part of this report. The listing shows totals by department and property accounts.

We find the property account balances, additions, deductions and depreciation provisions for the fiscal year ended June 30, 2004, to be in total as follows:

	<u>Cost</u>	<u>Depreciation Reserve</u>
	\$	\$
Balance beginning of year	124,291.00	54,291.02
Additions	-0-	
Deductions	-0-	-0-
Depreciation for year		6,666.66
Balances at end of year	124,291.00	60,957.68

We believe, in accordance with the above, that the additions capitalized by you have been properly recorded at cost. That the deductions have been removed from the accounts, and that straight line method depreciation in the amount of **\$6,666.66** is a proper charge for the fiscal year ended, **June 30, 2004**, based upon the undepreciated costs and the estimated remaining lives of the depreciable property assets.

This appraisal is subject to the assumptions and limiting conditions and general service conditions attached to this report.

Respectfully submitted,

American Appraisal Associates, Inc.

00056998-39

11373

Report Prepared
By Michael Olson
Personal Service Administrator

ASSUMPTIONS AND LIMITING CONDITIONS

This service was performed with the following general assumptions and limiting conditions:

To the best of our knowledge, all data, including historical financial data, if any, relied upon in reaching opinions and conclusions or set forth in this report are true and accurate. Although gathered from sources that we believe are reliable, no guarantee is made nor liability assumed for the truth or accuracy of any data, opinions, or estimates furnished by others that have been used in this analysis.

No responsibility is assumed for matters legal in nature. No investigation has been made of the title to or any liabilities against the property appraised. We have assumed that the owner's claim is valid, the property rights are good and marketable, and there are no encumbrances that cannot be cleared through normal processes, unless otherwise stated in the report.

The value or values presented in this report are based upon the premises outlined herein.

The date of value to which the conclusions and opinions expressed apply is set forth in the report. The value opinion presented therein is based on the status of the economy and on the purchasing power of the currency stated in the report as of the date of value.

This report has been made only for the use or uses stated, and it is neither intended nor valid for any other use.

Possession of this report or any copy thereof does not carry with it the right of publication. No portion of this report (especially any conclusion, the identity of any individuals signing or associated with this report or the firms with which they are connected, or any reference to the professional associations or organizations with which they are affiliated or the designations awarded by those organizations) shall be disseminated to third parties through prospectus, advertising, public relations, news, or any other means of communication without the written consent and approval of American Appraisal.

Areas, dimensions, and descriptions of property, if any, used in this analysis have not been verified, unless stated to the contrary in the report. Any areas, dimensions, and descriptions of property included in the report are provided for identification purposes only, and no one should use this information in a conveyance or other legal document. Plats, if any, presented in the report are intended only as aids in visualizing the property and its environment. Although the material was prepared using the best available data, it should not be considered as a survey or scaled for size.

Unless stated to the contrary in the report, no environmental impact study has been ordered or made. Full compliance with all applicable laws and governmental regulations is assumed unless otherwise stated, defined, and considered in the report. We have also assumed responsible ownership and that all required licenses, consents, or other legislative or administrative authority from any applicable government or private entity organization either have been or can be obtained or renewed for any use that is relevant to this analysis.

The value estimate contained within the report specifically excludes the impact of substances such as asbestos, urea-formaldehyde foam insulation, other chemicals, toxic wastes, or other potentially hazardous materials or of structural damage or environmental contamination resulting from earthquakes or other causes, unless stated to the contrary in the report. It is recommended that the reader of the report consult a qualified structural engineer and/or industrial hygienist for the evaluation of possible structural/environmental defects, the existence of which could have a material impact on value.

GENERAL SERVICE CONDITIONS

Agreement - The Contract governing this engagement including these General Service Conditions represents the entire agreement between American Appraisal and the Client. It supersedes any prior oral or written agreement and may not be altered except by the mutual written agreement of all parties thereto.

Assignment – Neither party may assign, transfer, or delegate any of the rights or obligations hereunder without the prior written consent of the other party; unless such assignment is based upon the lawful transfer to a successor in interest of all or substantially all of the party's assets or business interests.

Client of Record – Only the signed Client(s) of Record may rely on the results of American Appraisal's work. No third party shall have the reliance or contractual rights of American Appraisal's Client(s) of Record without American Appraisal's prior written consent. No party should rely on the results of American Appraisal's work as a substitute for its own due diligence.

Communication – Electronic media including voice-mail, e-mail, and faxes are acceptable vehicles to communicate all materials unless such communication forms are expressly prohibited in the Contract. Client shall not assume or deem the Client Service Team assigned by American Appraisal to any work contemplated by the Contract to have knowledge of information provided to others not part of that team.

Contingent Fees - American Appraisal's compensation is not contingent in any way upon its opinions or conclusions or upon any subsequent event directly related to those opinions or conclusions. Client shall pay American Appraisal's invoices in accordance with their stated terms.

Confidentiality - American Appraisal will maintain the confidentiality of the Client's confidential information with the same degree of care that American Appraisal uses to keep its own materials confidential and shall not disclose it to anyone or use it for any purpose whatsoever other than Client's engagement, provided that in the event that American Appraisal is legally compelled to disclose such information, American Appraisal shall provide Client with prompt written notice so that Client may seek a protective remedy, if available. American Appraisal shall have the right to provide access to work files as required to comply with any quality or compliance audits administered by any necessary accreditation or standards organizations with which its employees are associated. Any such access shall continue to be subject to the same confidence by both American Appraisal and the applicable organization. Information shall not be treated as confidential if: (i) it is now or later available to the public, (ii) at the time of disclosure to American Appraisal, the information was already in its possession, or (iii) the information was obtained from a third party under no obligation of confidentiality to Client.

Unless mandated by applicable laws or governmental regulations, Client shall not disclose any part of American Appraisal's work product, its confidential materials, or its role in the engagement to anyone not stipulated in the Contract, without the prior written consent of American Appraisal. American Appraisal shall have the right to include Client's name in American Appraisal's client list.

Force Majeure - Neither the Client nor American Appraisal shall be liable for delays or for failures to perform according to the terms of the Contract due to circumstances that are beyond their individual control.

Governing Law, Jurisdiction and Venue - This Contract shall be governed by the law of the State of Wisconsin within the jurisdiction of any state or federal court located in Milwaukee, Wisconsin, having subject matter jurisdiction.

Indemnification - Client shall indemnify and hold harmless American Appraisal against and from any and all losses, claims, actions, damages, expenses or liabilities, including reasonable attorneys' fees, to which American Appraisal may become subject in connection with this engagement, except to the extent finally judicially determined to have resulted from the negligence or intentional misconduct of American Appraisal. Client's obligation for indemnification and reimbursement shall extend to any controlling person of American Appraisal including any director, officer, employee, subcontractor, affiliate, or agent. American Appraisal's liability to Client shall in no event exceed the fees it receives as a result of the engagement, except to the extent determined to have resulted from the negligence or intentional misconduct of American Appraisal.

American Appraisal shall indemnify and hold harmless Client against and from any and all losses, claims, or expenses for bodily injury or property damage, in proportionate part to that which is caused by American Appraisal personnel or representatives during the performance of the engagement, except to the extent of Client's negligence. While on Client's premises, the personnel assigned by American Appraisal to any work contemplated by the Contract shall comply with all posted safety instructions or safety procedures requested by Client.

Independent Contractor – American Appraisal and Client shall be independent contractors with respect to each other. American Appraisal reserves the right to use subcontractors in executing the engagement. American Appraisal is an equal opportunity employer.

Limits on the Use of the Work – American Appraisal's report may be used only for the specific use or uses stated in the Contract, and any other use is invalid.

Reliance on Information Provided by Client – American Appraisal is entitled to rely without independent verification on the accuracy and completeness of all of the information provided by Client or its advisors.

Retention - Unless stipulated to the contrary in the Contract or in a related written agreement, American Appraisal will retain as its property all files, documents, work papers, and other results, developed during the course of the engagement. Such materials will be retained for a period of at least seven years. During this retention period, Client shall have access to these documents to assist it in completing the specific use or uses stated in the Contract, subject only to reasonable notification.

Scope of the Work - American Appraisal shall be obligated only for services specified in the Contract, and only for changes to the scope of those services that are set forth in any subsequent written agreement. As a result, the scope of the work does not include unrelated services or the responsibility to update any of the work after its completion. Further, American Appraisal reserves the right to decline to perform any additional services, if American Appraisal believes such services would create an actual or perceived conflict of interests, or would be illegal or in violation of applicable regulations or professional standards.

Standards of Performance - American Appraisal shall perform the engagement in accordance with applicable professional standards. However, professional services usually involve judgments made in an uncertain environment and based on an analysis of data that may be unverified or subject to change over time. Client and other parties to whom Client provides access to the results of American Appraisal's work shall evaluate the performance of American Appraisal based on the specifications of the Contract as well as on the applicable professional standards.

Testimony - American Appraisal's services do not include giving testimony or participating in or attending court or any other legal or regulatory hearing or inquiry unless provided for in the Contract or in a subsequent written agreement.



ACCT: 455
ACCT CLSS: 1

FIXED EQUIPMENT
BUILDING SERVICES

STATE OF LOUISIANA
MARGARET DUMAS MENTAL HEALTH CLINIC
BATON ROUGE , LOUISIANA

CONTRACT: 00056998 - 99
REPORT: R0011
BOOK: 1
PRINTED: 10/12/2004 9:17:51 am

DEPT	BLDG	ORIGINAL COST	ACCUM DEPRECIATION	NET BOOK VALUE	ANNUAL DEPRECIATION	PROJECTED PROVISION
	01	100,000.00	36,666.68	63,333.32	6,666.66	6,666.67
TOTAL DEPT		100,000.00	36,666.68	63,333.32	6,666.66	6,666.67
TOTAL ACCT CLSS:	1 BUILDING SERVICES	100,000.00	36,666.68	63,333.32	6,666.66	6,666.67
TOTAL ACCT:	455 FIXED EQUIPMENT	100,000.00	36,666.68	63,333.32	6,666.66	6,666.67



ACCT: 457 MAJOR MOVEABLE EQUIPMENT
ACCT CLSS:

STATE OF LOUISIANA
MARGARET DUMAS MENTAL HEALTH CLINIC
BATON ROUGE , LOUISIANA

CONTRACT: 00056998 - 99
REPORT: R0011
BOOK: 1
PRINTED: 10/12/2004 9:17:51 am

DEPT	BLDG	ORIGINAL COST	ACCUM DEPRECIATION	NET BOOK VALUE	ANNUAL DEPRECIATION	PROJECTED PROVISION
01	01	24,291.00	24,291.00	0.00	0.00	0.00
TOTAL DEPT	01	24,291.00	24,291.00	0.00	0.00	0.00
TOTAL ACCT CLSS:		24,291.00	24,291.00	0.00	0.00	0.00
TOTAL ACCT:	457	24,291.00	24,291.00	0.00	0.00	0.00
MAJOR MOVEABLE EQUIPMENT						
GRAND TOTAL:		124,291.00	60,957.68	63,333.32	6,666.66	6,666.67



ACCT: 455
ACCT CLSS: 1
DEPT:
FIXED EQUIPMENT
BUILDING SERVICES

STATE OF LOUISIANA
MARGARET DUMAS MENTAL HEALTH CLINIC
BATON ROUGE , LOUISIANA

CONTRACT: 00056998 - 99
REPORT: R0012
BOOK: 1
PRINTED: 10/12/2004
9:19:00 am

ID	BLDG	FLR	ASSET NUMBER	CLASS CODE	QTY	DESCRIPTION	MFGR	MODEL	SERIAL	ACQ. DATE	LIFE	DEPR. BEGIN	ORIGINAL COST	ACCUM DEPR	ANNUAL DEPR	PROJ. PROVISION
2765	01		99000001		1	CHILLER AND COOLING TOWER				01/1999	15 /00	01/1999	100,000.00	36,666.68	6,666.66	6,666.67
TOTAL BLDG 01													100,000.00	36,666.68	6,666.66	6,666.67
TOTAL DEPT:													100,000.00	36,666.68	6,666.66	6,666.67
TOTAL ACCT CLSS: 1 BUILDING SERVICES													100,000.00	36,666.68	6,666.66	6,666.67
TOTAL ACCT: 455 FIXED EQUIPMENT													100,000.00	36,666.68	6,666.66	6,666.67

ACCT: 457 MAJOR MOVEABLE EQUIPMENT
ACCT CLSS: 01
DEPT: 01 ADMINISTRATION

**STATE OF LOUISIANA
MARGARET DUMAS MENTAL HEALTH CLINIC
BATON ROUGE , LOUISIANA**

CONTRACT: 00056998 - 99
REPORT: R0012
BOOK: 1
PRINTED: 10/12/2004
9:19:00 am

ID	BLDG	FLR	ASSET NUMBER	CLASS CODE	QTY	DESCRIPTION	MFGR	MODEL	SERIAL	ACQ. DATE	LIFE	DEPR. BEGIN	ORIGINAL COST	ACCUM DEPR	ANNUAL DEPR	PROJ. PROVISION
2750	01	01	92000001		1	TW WHEELWRITER	IBM	6783	1113T343	01/1992	5 /00	01/1992	679.00	679.00	0.00	0.00
2751	01	01	92000002		1	FAX MACH	PANASONIC	UF-300	352010031	01/1992	5 /00	01/1992	1,516.00	1,516.00	0.00	0.00
2752	01	01	92000003		1	COMPUTER W/MTR	GRID	G52	L11815	01/1992	5 /00	01/1992	1,901.00	1,901.00	0.00	0.00
2753	01	01	92000004		1	COMPUTER W/MTR	GRID	G52	L11830	01/1992	5 /00	01/1992	1,901.00	1,901.00	0.00	0.00
2754	01	01	92000005		1	COMPUTER W/MTR	GRID	G52	L11828	01/1992	5 /00	01/1992	1,901.00	1,901.00	0.00	0.00
2755	01	01	92000006		1	COMPUTER W/MTR	GRID	G52	L11822	01/1992	5 /00	01/1992	1,900.00	1,900.00	0.00	0.00
2756	01	01	92000007		1	COMPUTER W/MTR	GRID	G52	L11817	01/1992	5 /00	01/1992	1,900.00	1,900.00	0.00	0.00
2757	01	01	95000001		1	PRINTER	EPSON	LQ-1170	4161160997	01/1995	5 /00	01/1995	591.00	591.00	0.00	0.00
2758	01	01	95000002		1	COMPUTER W/MONITOR	IBM	486DX266	23HHWZH	01/1995	5 /00	01/1995	2,283.00	2,283.00	0.00	0.00
2759	01	01	95000003		1	LASERJET PRINTER	HEWLETT-PAC	LJ4	USTB057340	01/1995	5 /00	01/1995	1,292.00	1,292.00	0.00	0.00
2760	01	01	95000004		1	LASERJET PRINTER	HEWLETT-PAC	LJ4	USTB057339	01/1995	5 /00	01/1995	1,292.00	1,292.00	0.00	0.00
2761	01	01	95000005		1	COMPUTER W/UPGRADE	BOBCAT	486DX266	1000416	01/1995	5 /00	01/1995	2,586.00	2,586.00	0.00	0.00
2762	01	01	95000006		1	COMPUTER W/UPGRADE	BOBCAT	486SX/33	1200420	01/1995	5 /00	01/1995	1,855.00	1,855.00	0.00	0.00
2763	01	01	95000007		1	TAPEDRIVE W/UPGRADE	BOBCAT	SCSI		01/1995	5 /00	01/1995	1,495.00	1,495.00	0.00	0.00
2764	01	01	95000008		1	FAX MACHINE	PANASONIC	UF-322	0194100140	01/1995	3 /00	01/1995	1,199.00	1,199.00	0.00	0.00
TOTAL BLDG 01													24,291.00	24,291.00	0.00	0.00
TOTAL DEPT: 01 ADMINISTRATION													24,291.00	24,291.00	0.00	0.00
TOTAL ACCT CLSS:													24,291.00	24,291.00	0.00	0.00
TOTAL ACCT: 457 MAJOR MOVEABLE EQUIPMENT													24,291.00	24,291.00	0.00	0.00
GRAND TOTAL:													124,291.00	60,957.68	6,666.66	6,666.67

STATE OF LOUISIANA
MARGARET DUMAS MENTAL HEALTH CLINIC
BATON ROUGE , LOUISIANA

CONTRACT: 00056998 - 99
REPORT: R0142
BOOK: 1
PRINTED: 10/11/2004
11:05:03 am

ACCT	ACCT CLS		BEGINNING BALANCE	COST ADJUSTMENT	POST AUDIT ADJUSTMENT	TRANSFERS IN	TRANSFERS OUT	DEDUCTIONS	ANNUAL PROVISION	FINAL BALANCE	NET BOOK VALUE	PROJECTED PROVISION
455	1	BUILDING SERVICES	30,000.02	0.00	0.00	0.00	0.00	0.00	6,666.66	36,666.68	63,333.32	6,666.67
TOTAL ACCT	455	FIXED EQUIPMENT	30,000.02	0.00	0.00	0.00	0.00	0.00	6,666.66	36,666.68	63,333.32	6,666.67
457			24,291.00	0.00	0.00	0.00	0.00	0.00	0.00	24,291.00	0.00	0.00
TOTAL ACCT	457	MAJOR MOVEABLE EQUIPMENT	24,291.00	0.00	0.00	0.00	0.00	0.00	0.00	24,291.00	0.00	0.00
GRAND TOTAL:			54,291.02	0.00	0.00	0.00	0.00	0.00	6,666.66	60,957.68	63,333.32	6,666.67

